

Methodological Note for HCP/HCO Disclosure Data Year 2025

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Introduction

Approach to disclosure at AZ

Collaborative working between medical professionals and healthcare organisations has long been a positive driver for advancements in patient care and the development of innovative medicine. Medical professionals and the organisations with whom they work provide the pharmaceutical industry with valuable, independent and expert knowledge derived from their clinical and disease management experience. Furthermore, as the primary point of contact with patients, the medical professional can offer invaluable expert knowledge on patient outcomes and therapy management. This helps to adapt our products to better suit patients and thereby improve patient care overall.

Healthcare professionals and organisations should be fairly compensated for the services they provide to pharmaceutical companies. The EFPIA Code of Practice provides accuracy and transparency in disclosing the scope and value of such collaborative work, and it will become an important step towards building greater trust between the pharmaceutical industry, medical community and patients.

As a member company of Association of Pharmaceutical Research & Development (APRaD) and as a full corporate member of EFPIA, AstraZeneca (“AZ”) is committed to transparency around interactions with Healthcare Professionals (HCPs), Healthcare Organisations (HCOs), and Patient Organisations (POs) and that these are captured and reported in line with all applicable local transparency requirements.

AZ’s own policies are fully aligned with the aims of the EFPIA Code of Practice and its local interpretation in the APRaD Code of Pharmaceutical Marketing Practice – to promote ethical and transparent interactions with the Healthcare community. Our interactions with HCPs/HCOs/POs are governed by the AZ Code of Ethics and supporting Global Standards which require that we run every part of our business with integrity and refuse to give or receive anything of value that may be intended, or could be seen as improper influence.

Producing transparency reporting is an opportunity for AZ to demonstrate its commitment to the values and principles behind the EFPIA Code of Practice and other transparency requirements in Europe.

The objective of this note is to explain AZ’s approach to disclosure, to include key definitions, the scope of disclosed activities and key elements of the process followed to capture and report data.

At a high level, there are three main tenets that characterize the AZ approach:

(1) Affiliate accountability and regional consolidation

Affiliates are responsible for capturing the Transfers of Value (ToVs) made in their affiliates and for validating the accuracy of the data. A regional reporting solution consolidates the ToVs, providing consistency and automating inclusion of cross border payments within Europe. Other cross border payments are collected through a payment system (US) or manually (rest of world).

(2) Compliance with local codes

Unless there are strong legal mandatory requirements, affiliates have transposed the Code in full that is without deviations. In each country, AZ will comply with applicable local disclosure requirements. There may be variations (stricter than the provision in the Code) or deviations (where because of mandatory national regulations the code cannot be transposed in full).

(2) One disclosure per market, including all ToVs paid directly through entities belonging to AZ or indirectly through third parties acting on behalf of AZ

The entity included in reporting for Ukraine is: AstraZeneca Ukraine LLC

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1. Definitions

1.1. Recipients

1.1.1. Definition of an Healthcare Professional (HCP)

The definition of an HCP in Ukraine is:

Healthcare professional (HCP)” means any member of the regulatory authorities, medical, dental, pharmacy or nursing professions or any other person who in the course of his or her professional activities may prescribe, recommend, purchase, supply, or administer a pharmaceutical product.

Publication is determined by the recipient’s status when the transfer of value was made, regardless of the later HCP status changes (retirement, job changes or passing away). Any ToV made within the calendar year must be included in the disclosure report for that year based on the consent provided in the contract.

1.1.2. Definition of an Healthcare Organization (HCO)

The definition of an HCO in Ukraine is:

Healthcare organization (HCO)” (for the purposes of Articles 14 of the Code) means any legal person irrespective of the legal or organizational form or its separate unit, aims at health care of patients and/or provision of medical services to the public based on appropriate licenses and professional activities of medical (pharmaceutical) workers. In addition, HCO includes: medical or scientific associations, learned society (except for patient associations), medical teaching institutions, healthcare foundations and other medical institution whose business address, place of incorporation or primary place of operation is in Europe.

1.1.3. Definition of a Professional Congress Organizer (PCO)

The definition of a PCO in Ukraine is:

A PCO is a company/individual specialised in the organisation and management of congresses, conferences, seminars, and similar events (all “Events”). For the application of this Guidance, commercial companies involved in organisation of travel (travel agencies) or accommodation (hotels, banqueting functions in hotels, etc.) are not considered PCOs.

1.1.4. Definition of a Patient Organization (PO)

The definition of an PO in Ukraine is:

A non-for-profit legal person/entity (including the umbrella organisation to which it belongs), mainly composed of patients and/or caregivers, that represents and/or supports the needs of patients and/or caregivers and which business address, place of incorporation or primary place of operation is in Europe.

1.2. **Kind of ToVs**

1.2.1. Donations and Grants

AZ provides support for medical or scientific education, advances in medical or scientific research, health or healthcare systems or disaster relief through financial or non-financial ToVs to legitimate, established organisations.

AZ can provide this support through:

- Contributions or Sponsorships (or referred to as Grants) to support initiatives in HCP Education, including education about healthcare systems and practices, Medical or Scientific Research, or Partnerships. c
- Donations to a non-profit or public sector healthcare organisation (HCO) and patient organisations (PO) intended to support their charitable mission and activities.

Donations to HCOs can be both monetary and donations in kind. Product Donations are given in circumstances of national emergency, international or national disaster relief or other genuine public health need. AZ charitable product donations and processes are aligned to the World Health Organisation (WHO) Guidelines for Drug Donations.

1.2.2. Sponsorship Agreements

AZ gives contributions, through financial or non-financial support to legitimate, established organisations for medical or scientific education of external stakeholders, organizing or hosting educational or scientific events (including independent congresses). These contributions aim to increase the scientific or educational quality of the event and/or support with logistics in modest venues or with incidental hospitality, in line with AZ's own ethical principles. The mandatory Sponsorship Agreements will describe the purpose of the sponsorship and for what the funds are to be used.

Sponsorship packages may also include satellite symposia and the sponsoring of speakers or faculty.

ToVs are made to either the HCO directly or to an event organizer or other third party appointed by the HCO to manage the event. In all cases, ToVs are disclosed against the HCO that ultimately benefits. Where contributions made to HCOs include support for travel & accommodation for HCPs to attend Independent Congresses and the HCPs benefitting from this support are unknown, this payment will be assigned to the EFPIA category "Sponsorship Agreements".

1.2.3. Registration Fees

As part of support to continuous medical education, AZ provides support to HCOs or HCPs to cover the costs of registration fees for HCPs to attend selected independent congresses and were provided to HCOs, also for other educational/scientific events.

Where these are provided to HCOs, AZ is not involved in the selection of the HCPs.

Where these are provided to individual HCPs, the purpose of the support is to enable delegates (max two per year):

- to attend presentations or participate in scientific exchange on significant developments related to AZ products or uses or related to AZ's scientific research; or,
- to support the performance of a contract for services.

All arrangements are generally paid directly to travel and or /accommodation providers or organiser.

1.2.4. Travel and Accommodation

As part of support to continuous medical education, AZ provides support to HCOs or HCPs to cover the costs for Travel and Accommodation for HCPs to attend selected independent congresses and/or AZ Organised Meetings and where provided to HCOs for other educational/scientific events.

These costs can include costs of flights, trains, hotel accommodation, taxis, bus transfers, and other travel costs.

Costs for ground transportation (for example bus or taxi) that are organised for group transportation and not assigned to certain HCPs are reported in aggregate, but where the identity of the HCPs is known, these are split by HCP.

1.2.5. Fees for Service and Consultancy and Related Expenses

AZ engages an HCP/HCO/PO for services when there is a genuine and legitimate business need and where the HCP/HCO/PO is qualified and appropriate to provide the services. These services are paid with a Fee for Service at Fair Market Value.

These services can include:

- Speaking at and chairing meetings
- Training services
- Participation at advisory board meetings
- Medical writing
- Data analysis
- Development of education materials
- General consulting/advising
- Services performed in connection with a third party congress
- Retrospective Non-interventional studies
- Participation in market research where such participation involves remuneration and/or travel. Payments for these services are only disclosed if AZ is aware of the identity of those participating in the market research.

As part of the written Fee for Services Agreement, related expenses can be paid for and can include costs of flights, trains, car hire, tolls, parking fees, taxis, bus transfers, hotel accommodation and any visa costs. All costs are paid by AZ to travel and or /accommodation providers or meeting organizers (where relevant)

1.2.6. Research and Development

For the purposes of disclosure, ToV for Research and Development means, transfers of value to health professionals or healthcare organisations related to the planning or conduct of:

- non-clinical studies (as defined in the OECD Principles of Good Laboratory Practice)
- clinical trials (as defined in EU Regulation 536/2014)
- non-interventional studies performed by AZ or by Clinical Research Organisations on AZ's behalf that are prospective in nature and that involve the collection of patient data from or on behalf of individual or groups of health professionals specifically for the study are considered Research & Development ToVs and are reported on an aggregate basis.

Retrospective non-interventional studies or other studies that are not submitted to authorities as per local drug law do not fall under the category of R&D activities. The ToVs related to those studies will be reported as Fee for Service under name of the individual recipient.

2. Scope of disclosure

2.1. Products concerned

AZ is a science-focused company, developing innovative medicines that are prescription only medicines and interactions with HCPs/HCOs/POs are focused on the development and promotion of prescription medicines. Consequently, only ToVs relating to prescription medicines are being disclosed.

2.2. Company Concerned

The report covers the disclosure of transfers of value that are provided by AstraZeneca Ukraine, its affiliates and acquired or merged companies (if not disclosed under the acquired company name in a separate report) irrespective of their location, to HCPs or HCOs who practice or are registered in Ukraine.

2.3. Excluded ToVs

2.3.1. Hospitality costs

As per Art 10 of the EFPIA Code of Practice, hospitality costs are not disclosable if in line with the limits set within the national association. AZ applies these limits for AZ Organised & Sponsored Meetings, and therefore costs of meals & drinks are excluded. However, where meals and drinks make up an integral and inseparable part of contributions to the cost of events or sponsoring as part of Sponsorship Agreements with HCOs, they have been included in Contributions to Cost of Events.

2.3.2. Informational and educational materials and items of medical utility

As per Art 17 of the EFPIA Code of Practice, items of medical utility for HCPs and informational and educational material are not disclosed where "The transmission of informational or educational materials is permitted, provided it is: (i) "inexpensive"; (ii) directly relevant to the practice of medicine or pharmacy; and (iii) directly beneficial to the care of patients."

2.3.3. Logistical costs

Logistical costs related to AZ Organised Meetings (for example room hire, technics, personnel) are excluded. However, ToVs to participants, such as support for travel and accommodation or speaker fees to HCPs are included in the relevant cost category.

2.3.4. Donations to charitable organisations & Patient Organisations

All ToVs to non-HCO organisations are out of scope and excluded for example charitable organisations.

All ToVs to Patient Organisations are in scope for reporting as outlined in the EFPIA Code of Practice on relationships between the Pharmaceutical Industry and Patient Organisations.

2.3.5. Continuing Medical Education (CME) regulation

Due to the provision of the applicable CME regulation, ToVs to speakers, moderators and participants are not published, even in aggregate, for CME events.

2.4. **Date of ToVs**

Where the ToV is a payment, values are reported on the date of the payment. Payments made in 2025 for activities related to 2023 are included. If consent to disclose these has been obtained, they are reported against the individual. If not, they will be reported in aggregate.

Where ToVs relate to multi-year contracts, only the ToVs made in the reporting year are included.

Where the ToV is a benefit in kind, values are reported on the date the recipient received the benefit.

2.5. **Direct ToVs**

The natural or legal person that holds the bank account on which the money is transferred is considered the recipient of the ToV and will be disclosed.

Direct ToVs are captured in SAP and flow into AZ transparency reporting system. They are then mapped to the appropriate EFPIA disclosure activity category for reporting.

2.6. **Indirect ToVs**

2.6.1. Indirect ToVs through Third Parties for R&D Activities

Where a third party providing services for R&D activities acts on behalf of AZ to make ToVs to HCPs/HCOs, these are within scope and are reported at an aggregate level under R&D (as long as their activities fall within the scope of the definition of R&D activities).

2.6.2. Indirect ToVs through other third parties

Where third parties are appointed by an HCO to manage an event, and where the HCO ultimately benefits from that ToV, these ToVs are disclosed against the HCO. Where an event is organised on behalf of multiple HCOs without clarity on allocation, the value is divided equally between the HCOs.

Where third parties are appointed by AZ to make travel and accommodation arrangements for HCPs who are providing services or are supported to attend events, these ToVs are disclosed against the HCP.

Any additional administration fees charged by agencies are not included, as these are not ToVs to HCPs or HCOs.

2.6.3. Indirect ToVs through HCOs

Where ToVs are made to an individual HCP indirectly via an HCO and where AZ has obtained the consent, these will be disclosed against the HCP in line with local association guidelines.

2.6.4. Indirect ToVs through PCOs

Contributions provided to Events through PCOs, that would therefore be the Recipient of the ToVs, must be considered as indirect ToVs. ToVs through PCOs are reported either in the name of benefitting HCO, or in the name of Recipient PCO if the HCO is unknown. This applies whether PCOs organise Events on their own initiative, or at the request of an HCO.

Contribution to costs related to Events paid through PCOs to the benefit of individual HCPs must be reported on an individually named basis, as Indirect ToVs to HCPs, or in the name of Recipient PCO if the HCP is unknown. Disclosures on an individual names basis are subject to appropriate consent; where such consent cannot be secured, related ToVs will be disclosed in aggregate.

2.7. **Non-monetary ToVs**

Where benefits-in-kind, such as services or labor, are provided to an HCO by AZ or third parties, the monetary value of these benefits is disclosed against the HCO recipient.

Where benefits in-kind are services in the form of donations (e.g., therapy review service) provided by third parties appointed by AZ to HCOs for the purpose of supporting healthcare or research, the value of the completed service provided to a specific HCO is tracked and recorded against the recipient HCO.

2.8. ToVs in case of partial attendances or cancellation

Where an HCP/HCO does not receive the benefit due to a no show or a cancellation of event, the associated costs are not reported, such as the cost of cancelling a hotel booking or accommodation. In case of partial attendance, only the benefits actually received are reported.

Where AZ has to pay cancellation fees to HCP/HCOs as per service contracts, due to cancellation of initiatives or events, these payments are reported.

2.9. Cross-border activities

AZ makes their best efforts to capture and report all ToVs to HCPs, HCOs, and POs with their primary practice in a country with EFPIA Code of Practice and/or other cross border transparency reporting requirements. The country of disclosure will be determined by the address of principal practice for HCPs and the address of registration for an HCO.

Disclosures are made locally, either on each affiliate's website, or on a separate disclosure platform if prescribed by the national code or law.

2.10. R&D

ToVs related to the planning or conduct of prospective non-clinical studies, clinical trials and non-interventional studies performed by AZ or by Clinical Research Organisations on AZ's behalf are considered Research & Development ToVs and are reported on an aggregate basis.

ToVs related to the planning or conduct of retrospective non-interventional studies or other studies that are not submitted to authorities as per local drug law performed by AZ or by Clinical Research Organisations on AZ's behalf, do not fall under the category of R&D activities. The ToVs related to those studies will be reported as Fee for Service under name of the recipient.

In addition to the activities stated above performed by AZ, or by Clinical Research Organisations on AZ's behalf, Research and Development includes ToVs related to Externally Sponsored Scientific Research (ESR). ESR is owned, conducted, and managed by a non-Company Sponsor*. ESR can be clinical or non-clinical in nature.

*NOTE: In this context Sponsor refers the party assuming the legal and/or regulatory accountability for the research, and takes responsibility for the initiation, management, and arrangements to finance a clinical trial as per the ICH E6 (R3) Guideline for good clinical practice (GCP).

2.11. Voluntary disclosure

Voluntary disclosure is not applicable.

3. Specific considerations

3.1. Country unique identifier

AZ provides one unique identifier for any HCP, HCO, or PO that is to be reported. This ID is generated by AZ and is used to ensure that transactions are reported against the correct recipient to facilitate collection of ToVs throughout Europe and across other affiliates.

3.2. Self-incorporated HCP

Following APRA D recommendations, an HCP who is acting as an individual entrepreneur is still treated as an HCP, and not as an HCO, as they cannot be considered to be a legal entity under Ukrainian legislation.

3.3. Multi-year agreements

For agreements that extend over multiple years, AstraZeneca applies a split payment approach and the ToV is disclosed for the calendar year in which payment or reimbursement is processed in our financial systems.

3.4. Country Specificities

Ukraine follows the national pharmaceutical industry associations Association of Pharmaceutical Research and Development (APRA D). EFPIA methodology and disclosures should be aligned with the APRA D Code of Ethics and applicable Ukrainian legal transparency requirements for transfers of value reported in Ukraine.

3.5. Quality Checks

AstraZeneca aims to ensure that the data included in the publicly available disclosure reports is complete to the best of our knowledge. AstraZeneca keeps its disclosure data under review and will amend and/or update its disclosure data if/when it becomes aware that its quality and accuracy could be improved.

AstraZeneca relies on a combination of automated systems, standardized processes, and manual data collection from internal and external resources to record and report relevant ToV data. The information reported is done in good faith and best efforts to comply with the requirements of the APRA Code of Ethics and EFPIA Disclosure Code.

4. Data protection legal basis

4.1. Consent collection

4.1.1. HCO consent

In Ukraine HCOs are reported without the need for a consent as they are legal entities.

4.1.2. HCP consent

All efforts have been made at local level to achieve a high level of individual HCP payment disclosure whilst recognising applicable Data Privacy regulations.

Consent is requested from HCP in the first contract for all future commitments. The HCP can revoke the consent at any given time.

HCPs' data are reported only after consent is given. If no response is received, a “no” response is assumed and the data are reported in aggregate.

4.1.3. Management of recipient consent withdrawal

Consent to disclose can be withdrawn at any time before and after public disclosure.

- If consent is withdrawn before disclosure the consent value is changed to "No"
- After data is published on the APRA D website platform, consent withdrawal follows the process defined by APRA D.

4.1.4. Partial consent

If consent is requested per engagement and the HCP provides partial consent, the final response (yes or no) will be applied to all transactions for that reporting year.

4.2. **Legitimate interests**

AZ Ukraine applies legitimate interest policy for HCO only.

5. Form of Disclosure

5.1. **Date of publication**

The date of publication for Ukraine is 30 June, in line with APRA D requirements.

5.2. **Retention of data**

The information disclosed remain in the public domain for a minimum of three years after the first disclosure of such information. AZ maintains relevant records of the disclosures for a minimum of 5 years.

5.3. **Disclosure platform**

For AstraZeneca Ukraine, disclosure is made on AstraZeneca's external website under the Sustainability section at www.astrazeneca.com.

5.4. **Disclosure language**

Disclosure is made in Ukraine in the Ukrainian language.

5.5. Pre-disclosure

AZ will determine if and the extent to which HCPs may review the ToVs that will be published prior to disclosure.

6. Disclosure financial data

6.1. Currency

Disclosure will be made in Ukrainian Hryvnias UAH. For in scope transactions requiring conversion, the calculation will be applied when the transaction is moved to the reporting environment, using the AZ Uniform Reference Environment (AZURE) rates. AZURE is what AZ utilizes for conversion rates for each currency.

6.2. Value Added Tax (VAT) and other taxes.

VAT is excluded. Withholding tax is included.

6.3. Calculation Rules

Payments from HCPs or HCOs to AstraZeneca (e.g. due to corrections of incorrect payments or repayments due to cancellations) are published as negative payments or deducted from the total amount.

7. Additional Information

7.1. Management of recipient's requests

Requests or disputes are managed in concertation with AZ global or other AZ marketing companies, if applicable. A central email address for requests is dedicated to HCPs/HCOs communication. AZ will follow minimum standard responses from corporate and commits to resolving and republishing if required within 30 days of receiving notification of the dispute.